

# MISCELLANEOUS TAX

Miscellaneous revenue sources accounted for \$201,892,998 of General Fund revenue for calendar year 2002. Cigarette tax, alcoholic beverages tax, pari-mutuel wagering tax, charitable gaming taxes, and a number of other miscellaneous taxes and fees are deposited in the General Fund. Another major source of General Fund revenue is interest from investment of state funds. Many of these revenue sources are administered by agencies other than the Nebraska Department of Revenue. For

example, alcoholic beverages tax is administered by the Nebraska Liquor Control Commission and insurance premium tax is administered by the Department of Insurance. Other taxes and fees are administered by the Department of Motor Vehicles and the Secretary of State. Statistics on the following non-General Fund revenue sources are also reported in this section: severance tax, conservation tax, litter fee, tire fee, state and county lodging tax, tobacco tax, and motor fuels taxes.

## STATISTICAL TABLES

### **Table 1 - General Fund Miscellaneous Tax Cash Receipts**

General fund miscellaneous tax cash receipts for 2002 and 2001 are listed in Table 1. Descriptions of the major miscellaneous taxes are given beginning on page 8.

### **Table 2 - Monthly General Fund Miscellaneous Tax Cash Receipts**

Monthly general fund miscellaneous tax cash receipts for 2002 and 2001 are reported in Table 2.

### **Table 3 - Alcoholic Beverage Gallons and Revenue for 2002**

Table 3 shows the alcoholic beverages tax revenue and gallons for 2002 as reported by the Nebraska Liquor Control Commission. A chronology of alcoholic beverage tax rates is also shown.

### **Table 4 - Alcoholic Beverage Gallons and Revenue, 1970 to 2002**

Total alcoholic beverage tax revenue and gallons for 1970 through 2002 are reported in Table 4. A graph displaying total gallons and tax revenue for 1993 through 2002 is also shown.

### **Table 5 - Cigarette Tax Receipts and Number of Packages Taxed**

Table 5 reports the sales of tax stamps and impressions, the number of packages taxed, and cigarette tax receipts for 1962 through 2002. A graph of total packages taxed and tax receipts for 1993 through 2002 is shown on page 77.

### **Table 6 - Tobacco Tax Revenue**

Table 6 reports tobacco tax receipts for 2002, 2001, and 2000.

### **Table 7 - 2002 Pari-mutuel Report**

Table 7 reports the pari-mutuel wagering tax for individual organizations conducting race meets in 2002. A chronology of the pari-mutuel tax rates is also shown.

### **Table 8 - Charitable Gaming Tax Receipts**

Monthly receipts from charitable gaming taxes are reported for 2002, 2001, 2000, and 1999 in Table 8.

### **Table 9 - Quarterly Reported Gaming Taxes**

Table 9 reports quarterly gaming taxes for bingo, pickle cards, city/county lotteries, and lotteries and raffles conducted by nonprofit organizations for 2002.

### **Table 10 - Mechanical Amusement Device Tax Receipts**

Monthly mechanical amusement device receipts for 2002, 2001, 2000, and 1999 are reported in Table 10.

### **Table 11 - Severance Tax Receipts**

Monthly severance tax receipts for 2002, 2001, 2000, and 1999 reported in Table 11.

### **Table 12 - Conservation Tax Receipts**

Monthly conservation tax receipts for 2002, 2001, 2000, and 1999 are reported in Table 12.

### **Table 13 - Litter Fee Receipts**

Monthly litter fee receipts for 2002, 2001, and 2000 are reported in Table 13.

### **Table 14 - Tire Fee Receipts**

Monthly tire fee receipts for 2002, 2001, and 2000 are reported in Table 14.

**Table 15 - Waste Reduction & Recycling Fee Receipts**

Monthly waste reduction and recycling fee receipts for 2002, 2001, 2000, and 1999 are reported in Table 15.

**Table 16 - State Lodging Tax Revenue**

Monthly state lodging tax for 2002 and 2001 is reported in Table 16. A graph of total state lodging tax for 1993 through 2002 is also shown.

**Table 17 - Lodging Tax Returned to Counties for 2002**

Lodging tax collected by the Department of Revenue and remitted to counties in 2002 and 2001 is reported in Table 17. The lodging tax figures are amounts actually remitted to counties after deducting the three percent administration fee. A chronology of county lodging tax rates is also shown.

**Table 18 - Gasoline Net Taxable Gallons and Net Tax Due**

Gasoline net taxable gallons for 2002 and 2001, and net tax due for 2002 and 2001 are reported in Table 18.

**Table 19 - Gasohol Net Taxable Gallons and Net Tax Due**

Gasohol net taxable gallons for 2002 and 2001 and net tax due for 2002 and 2001 are reported in Table 19.

Graphs of the total net taxable gallons and net tax due for gasoline, gasohol, and diesel fuel from 1993 through 2002 are shown on page 86.

A chronology of motor fuels tax rates is shown on page 89.

**Table 20 - Diesel Fuel Net Taxable Gallons and Net Tax Due**

Diesel fuel net taxable gallons for 2002 and 2001, and net tax due for 2002 and 2001 are reported in Table 20.

**Table 21 - Aircraft Fuels Net Taxable Gallons and Net Tax Due**

Aircraft fuels net taxable gallons for 2002 and 2001, and net tax due for 2002 and 2001 are reported in Table 21.

**Table 22 - Compressed Fuels Tax Net Taxable Gallons and Net Tax Due**

Compressed fuels net taxable gallons for 2002 and 2001 and net tax due for 2002 and 2001 are reported in Table 22.

**Table 23 - Petroleum Release Remedial Action Fee**

Statistics on the Petroleum Release Remedial Action Fee are displayed in Table 23. The total number of gallons of motor vehicle fuels and other petroleum products subject to the fee and the total amount due are shown for 2002. The total number of gallons subject to the fee in 2002 and 2001 are also displayed.